

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

STANDARD REGISTER COMPANY, : Case No. 3:12-cv-68
: Plaintiff, : Judge Timothy S. Black
: vs. :
: UNITED STATES OF AMERICA, :
: Defendant. :

ORDER EXTENDING STAY OF PROCEEDINGS

The parties submitted a Joint Status Report pursuant to the Court's Order of April 27, 2012 (Doc. 5), which stayed this case pending the outcome of *United States v. Quality Stores, Inc.*, Case No. 10-1563, in the United States Court of Appeals for the Sixth Circuit. The reason for the stay was that the case of *Quality Stores* presented the same issue presented by Plaintiff in this case, *i.e.*, whether severance pay is subject to taxation under the Federal Insurance Contributions Act ("FICA").

On September 7, 2012, the Sixth Circuit affirmed the trial court's judgment in favor of the taxpayer in *Quality Stores*, holding that severance pay is not subject to FICA. The parties represent that the Sixth Circuit's decision created a circuit split on the issue. The parties now jointly request that the Court extend the stay until such time as: (1) the Court of Appeals reverses the *Quality Stores* decision following a panel or en banc rehearing; (2) the time period in which the United States may file a petition for a writ of certiorari in *Quality Stores* has expired and the United States has not filed a petition; (3)

the United States' petition for a writ of certiorari in *Quality Stores* is denied; or, (4) the United States' petition for a writ of certiorari in *Quality Stores* is granted and the United States Supreme Court decides the case on the merits.

The parties' request that the stay be continued is **GRANTED**. Accordingly, this case remains stayed. The parties are **ORDERED**, within 30 days of any of the four possible outcomes set forth above, to file a Joint Status Report advising the Court as to whether any further proceedings are necessary.

IT IS SO ORDERED.

Date: 12/17/12

Timothy S. Black
Timothy S. Black
United States District Judge